

# California Department of Education - School Fiscal Services Division

## Restricted Indirect Cost Rates - Four Year Listing

(Approved April 2003 by CDE based on J-380/580/780/SACS expenditure data)

Address e-mail questions to [faisinfo@cde.ca.gov](mailto:faisinfo@cde.ca.gov), or call (916) 322-1770.

			----- A P P R O V E D   R A T E S -----				Footnote for 2003-04 (if applicable)
			For use with state and federal programs, as allowable, in:				
Co.	CDS	Name (sorted by CDS code)	2000-01 (based on 1998-99 expenditure data)	2001-02 (based on 1999-00 expenditure data)	2002-03 (based on 2000-01 expenditure data)	2003-04 (based on 2001-02 expenditure data)	
01	10017	Alameda County Superintendent	9.44%	9.18%	12.11%	11.47%	
01	40402	Mission Valley ROC/P	0.00%	0.00%	0.00%	0.00%	
01	40410	Tri-Valley ROP JPA	0.00%	0.00%	0.00%	0.00%	
01	40428	Eden Area ROP JPA	0.00%	0.00%	0.00%	0.00%	
01	40501	Oakland-Emery-Piedmont-Alameda ROP	0.00%	0.00%	0.00%	0.00%	
01	40733	School Project Utility Rate Reducation	0.00%	0.00%	0.00%	0.00%	
01	40808	School Legal Counsel	0.00%	0.00%	0.00%	0.00%	
01	61119	Alameda City Unified	4.43%	3.57%	5.47%	6.42%	
01	61127	Albany City Unified	5.02%	3.81%	3.59%	7.84%	
01	61143	Berkeley Unified	7.85%	5.59%	6.24%	9.29%	
01	61150	Castro Valley Unified	3.61%	4.17%	6.57%	5.17%	
01	61168	Emery Unified	5.72%	7.44%	7.07%	12.36%	
01	61176	Fremont Unified	4.02%	3.53%	4.37%	5.80%	
01	61192	Hayward Unified	5.49%	4.49%	2.16%	4.66%	
01	61200	Livermore Valley Joint Unified	9.23%	5.64%	3.67%	3.56%	
01	61218	Mountain House Elementary	2.62%	3.57%	5.37%	3.46%	
01	61234	Newark Unified	6.32%	4.20%	5.81%	9.22%	
01	61242	New Haven Unified	3.45%	6.48%	4.58%	2.46%	
01	61259	Oakland Unified	4.74%	6.16%	5.80%	1.43%	
01	61275	Piedmont City Unified	3.85%	4.29%	5.25%	5.40%	
01	61291	San Leandro Unified	4.88%	4.94%	2.06%	12.29%	
01	61309	San Lorenzo Unified	5.76%	7.31%	6.89%	4.72%	
01	75093	Dublin Unified	4.86%	8.23%	7.34%	7.79%	
01	75101	Pleasanton Unified	5.25%	7.66%	6.85%	6.68%	
01	75119	Sunol Glen Unified	4.12%	4.52%	12.41%	6.61%	
02	10025	Alpine County Superintendent	0.00%	7.39%	7.12%	12.90%	
02	61333	Alpine County Unified	5.49%	4.23%	4.71%	7.15%	
03	10033	Amador County Superintendent	13.49%	7.64%	3.09%	1.90%	
03	73981	Amador County Unified	3.23%	5.65%	4.15%	7.59%	
04	10041	Butte County Superintendent	6.13%	7.60%	6.93%	5.65%	
04	61382	Bangor Union Elementary	3.22%	9.71%	9.17%	4.07%	
04	61408	Biggs Unified	6.11%	8.27%	6.87%	6.65%	
04	61424	Chico Unified	4.82%	5.52%	4.31%	3.64%	
04	61432	Durham Unified	2.10%	4.48%	6.68%	4.31%	
04	61440	Feather Falls Union Elementary	11.73%	13.42%	15.83%	8.70%	
04	61457	Golden Feather Union Elementary	8.79%	8.46%	10.48%	11.92%	
04	61499	Manzanita Elementary	8.69%	9.50%	6.67%	8.72%	
04	61507	Oroville City Elementary	4.10%	4.49%	4.10%	4.08%	
04	61515	Oroville Union High	5.85%	4.40%	1.69%	3.45%	
04	61523	Palermo Union Elementary	5.22%	5.41%	5.85%	6.31%	
04	61531	Paradise Unified	4.16%	5.29%	4.31%	4.39%	
04	61549	Thermalito Union Elementary	3.77%	5.58%	8.03%	7.01%	
04	73379	Pioneer Union Elementary	10.66%	8.49%	5.49%	5.85%	
04	75507	Gridley Unified	6.06%	12.37%	5.69%	6.63%	
05	10058	Calaveras County Superintendent	8.09%	8.60%	8.93%	8.97%	
05	40865	Calaveras Schools Food Service JPA	0.00%	0.00%	0.00%	0.00%	
05	61556	Bret Harte Union High	4.27%	5.05%	6.72%	5.27%	
05	61564	Calaveras Unified	5.62%	5.16%	5.96%	5.01%	
05	61572	Mark Twain Union Elementary	4.40%	6.13%	8.55%	10.18%	
05	61580	Vallecito Union Elementary	6.84%	4.65%	6.09%	8.63%	
06	10066	Colusa County Superintendent	7.62%	10.52%	11.05%	9.44%	
06	61598	Colusa Unified	7.60%	3.39%	5.57%	6.37%	
06	61606	Maxwell Unified	11.11%	9.32%	7.75%	7.77%	
06	61614	Pierce Joint Unified	12.56%	7.34%	4.66%	2.27%	

<sup>1</sup>Rate assigned due to biennial filing option

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06	61622	Williams Unified	5.87%	13.15%	3.84%	4.91%	3
07	10074	Contra Costa County Superintendent	10.82%	9.55%	10.91%	10.50%	
07	40782	Conta Costa SELPA	0.00%	0.00%	0.00%	0.00%	
07	61630	Acalanes Union High	8.60%	5.11%	4.49%	11.07%	
07	61648	Antioch Unified	5.53%	6.67%	5.19%	5.06%	
07	61655	Brentwood Union Elementary	5.99%	2.34%	2.63%	8.70%	
07	61663	Byron Union Elementary	2.86%	2.44%	6.22%	7.07%	
07	61671	Canyon Elementary	3.54%	19.41%	18.44%	22.95%	
07	61697	John Swett Unified	5.00%	7.07%	6.72%	7.64%	
07	61705	Knightsen Elementary	2.86%	2.72%	7.45%	13.52%	
07	61713	Lafayette Elementary	6.51%	6.42%	3.73%	5.94%	
07	61721	Liberty Union High	6.97%	6.76%	3.63%	5.41%	
07	61739	Martinez Unified	4.60%	3.90%	4.53%	8.85%	
07	61747	Moraga Elementary	6.11%	5.80%	7.95%	7.47%	
07	61754	Mt. Diablo Unified	4.68%	4.58%	4.53%	5.59%	
07	61762	Oakley Union Elementary	5.70%	4.03%	3.75%	6.33%	
07	61770	Orinda Union Elementary	7.53%	4.07%	3.87%	6.86%	
07	61788	Pittsburg Unified	5.29%	4.64%	5.12%	4.61%	
07	61796	West Contra Costa Unified	5.60%	5.78%	5.72%	5.76%	
07	61804	San Ramon Valley Unified	5.26%	4.49%	6.98%	8.81%	
07	61812	Walnut Creek Elementary	4.31%	5.48%	5.56%	4.65%	
08	10082	Del Norte County Superintendent	3.00%	6.85%	10.81%	9.64%	
08	61820	Del Norte County Unified	4.19%	4.66%	4.69%	5.21%	
09	10090	El Dorado County Superintendent	8.04%	9.12%	10.63%	10.30%	
09	40287	Central Sierra ROP JPA	0.00%	0.00%	0.00%	0.00%	
09	61838	Buckeye Union Elementary	4.42%	4.32%	4.57%	4.51%	
09	61846	Camino Union Elementary	5.42%	9.88%	11.71%	6.97%	
09	61853	El Dorado Union High	6.57%	7.04%	4.78%	5.10%	
09	61879	Gold Oak Union Elementary	6.07%	4.89%	7.66%	8.03%	
09	61887	Gold Trail Union Elementary	9.64%	3.18%	2.33%	7.52%	
09	61895	Indian Diggings Elementary	5.01%	4.64%	16.48%	13.95%	
09	61903	Lake Tahoe Unified	4.45%	5.27%	6.13%	7.00%	
09	61911	Latrobe Elementary	8.99%	10.51%	9.52%	10.52%	
09	61929	Mother Lode Union Elementary	3.95%	6.18%	5.68%	4.41%	
09	61945	Pioneer Union Elementary	4.22%	4.32%	4.00%	6.44%	
09	61952	Placerville Union Elementary	3.67%	4.49%	8.21%	7.85%	
09	61960	Pollock Pines Elementary	5.47%	5.73%	7.40%	7.65%	
09	61978	Rescue Union Elementary	4.56%	3.93%	3.22%	4.97%	
09	61986	Silver Fork Elementary	7.30%	11.17%	11.34%	11.33%	
09	73783	Black Oak Mine Unified	4.64%	4.66%	5.96%	5.56%	
10	10108	Fresno County Superintendent	7.77%	4.97%	10.85%	11.50%	
10	40535	Southwest Transportation Agency	0.00%	0.00%	0.00%	0.00%	
10	40543	Valley ROP JPA	0.00%	0.00%	8.38%	0.00%	
10	40816	Central Valley Pre-School JPA	0.00%	0.00%	0.00%	0.00%	
10	40972	South County Support Services Agency	0.00%	0.00%	0.00%	0.00%	
10	40980	Central Valley Support Svcs. JPA	0.00%	0.00%	0.00%	0.00%	
10	61994	Alvina Elementary	2.51%	4.46%	5.31%	6.70%	
10	62000	American Union Elementary	5.25%	5.14%	4.02%	5.24%	
10	62026	Big Creek Elementary	5.63%	8.95%	8.89%	7.93%	
10	62042	Burrel Union Elementary	5.63%	7.37%	8.84%	12.66%	
10	62109	Clay Joint Elementary	5.03%	8.83%	6.12%	6.15%	
10	62117	Clovis Unified	6.83%	6.76%	7.28%	6.79%	
10	62125	Coalinga/Huron Joint Unified	5.45%	4.90%	5.94%	6.14%	
10	62158	Fowler Unified	6.32%	5.64%	3.05%	3.71%	
10	62166	Fresno Unified	4.95%	4.12%	4.43%	7.79%	

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10	62174	West Fresno Elementary	2.23%	5.32%	5.05%	18.32%	1 1  <

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12	62976	Pacific Union Elementary	4.81%	4.07%	2.96%	3.76%	
12	62984	Peninsula Union Elementary	2.41%	3.21%	3.91%	3.69%	
12	63008	Rio Dell Elementary	4.16%	6.70%	4.70%	4.34%	
12	63016	Rohnerville Elementary	1.91%	2.78%	3.94%	3.44%	
12	63024	Scotia Union Elementary	3.55%	2.78%	1.35%	3.33%	
12	63032	South Bay Union Elementary	5.01%	7.46%	9.31%	9.82%	
12	63040	Southern Humboldt Joint Unified	3.88%	4.29%	3.48%	3.23%	
12	63057	Trinidad Union Elementary	3.12%	3.72%	3.58%	4.42%	
12	75374	Ferndale Unifed	3.55%	3.14%	3.04%	5.32%	
12	75382	Mattole Unified	0.41%	4.11%	6.53%	4.91%	
12	75515	Eureka City Unified	5.16%	5.61%	5.18%	5.74%	
13	10132	Imperial County Superintendent	7.65%	7.62%	7.66%	7.52%	
13	40212	Imperial Valley ROP JPA	0.00%	9.10%	8.65%	7.82%	
13	63073	Brawley Elementary	3.43%	3.01%	3.31%	3.45%	
13	63081	Brawley Union High	4.06%	3.39%	6.75%	4.64%	
13	63099	Calexico Unified	6.69%	11.62%	10.66%	3.61%	
13	63107	Calipatria Unified	5.90%	4.65%	4.42%	7.02%	
13	63115	Central Union High	4.95%	5.74%	5.80%	6.95%	
13	63123	El Centro Elementary	4.68%	4.21%	3.72%	4.10%	
13	63131	Heber Elementary	0.78%	12.48%	11.86%	6.07%	
13	63149	Holtville Unified	5.95%	5.65%	8.39%	9.41%	
13	63164	Imperial Unified	7.07%	6.84%	6.43%	4.65%	
13	63172	Magnolia Union Elementary	5.62%	5.34%	4.51%	3.72%	
13	63180	McCabe Union Elementary	3.62%	1.87%	1.78%	7.57%	
13	63198	Meadows Union Elementary	3.59%	4.76%	7.50%	7.28%	
13	63206	Mulberry Elementary	10.73%	9.29%	8.83%	8.87%	
13	63214	San Pasqual Valley Unified	9.80%	9.31%	7.35%	7.88%	
13	63222	Seeley Union Elementary	6.64%	6.31%	9.94%	13.03%	
13	63230	Westmorland Union Elementary	7.87%	5.34%	5.07%	6.82%	
14	10140	Inyo County Superintendent	7.38%	15.08%	9.86%	8.98%	
14	63248	Big Pine Unified	5.35%	4.45%	9.86%	10.07%	
14	63255	Bishop Union Elementary	2.58%	6.19%	5.87%	8.03%	
14	63263	Bishop Joint Union High	3.87%	2.38%	2.58%	4.99%	
14	63271	Death Valley Unified	6.07%	8.94%	9.80%	9.29%	
14	63289	Lone Pine Unified	8.35%	8.44%	8.93%	10.24%	
14	63297	Owens Valley Unified	8.36%	3.93%	10.08%	11.06%	
14	63305	Round Valley Joint Elementary	10.90%	8.61%	6.27%	5.97%	
15	10157	Kern County Superintendent	7.65%	7.65%	7.33%	5.75%	
15	40113	North Kern Vocational Tranining Ctr JPA	0.00%	0.00%	0.00%	4.29%	
15	40121	West Side ROP JPA	0.00%	0.00%	0.00%	0.00%	
15	63313	Arvin Union Elementary	6.50%	3.73%	3.89%	3.66%	
15	63321	Bakersfield City Elementary	5.20%	5.42%	6.25%	5.02%	
15	63339	Beardsley Elementary	5.28%	7.49%	5.98%	3.03%	
15	63347	Belridge Elementary	1.43%	2.79%	4.64%	4.34%	
15	63354	Blake Elementary	7.74%	3.64%	27.54%	15.99%	
15	63362	Panama Buena Vista Union Elem.	3.91%	3.63%	5.73%	5.96%	
15	63370	Buttonwillow Union Elementary	2.89%	9.22%	3.54%	1.43%	
15	63388	Caliente Union Elementary	1.77%	6.18%	6.24%	2.89%	
15	63404	Delano Union Elementary	5.62%	7.09%	5.96%	5.03%	
15	63412	Delano Joint Union High	11.43%	9.83%	3.78%	13.34%	
15	63420	Di Giorgio Elementary	1.98%	1.44%	4.26%	9.05%	
15	63438	Edison Elementary	2.99%	4.79%	6.15%	4.12%	
15	63446	Elk Hills Elementary	10.81%	14.00%	8.15%	4.31%	
15	63461	Fairfax Elementary	1.60%	9.27%	12.90%	4.40%	
15	63479	Fruitvale Elementary	6.40%	4.55%	3.40%	4.14%	
15	63487	General Shafter Elementary	4.51%	14.16%	10.09%	9.28%	

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15	63503	Greenfield Union	4.14%	7.17%	5.35%	3.17%	
15	63529	Kern Union High	6.98%	6.25%	4.88%	6.70%	
15	63545	Kernville Union Elementary	1.35%	6.84%	10.44%	9.12%	
15	63552	Lakeside Union Elementary	7.16%	4.60%	1.80%	1.37%	
15	63560	Lamont Elementary	3.09%	6.13%	4.60%	5.49%	
15	63578	Richland-Lerdo Elementary	3.98%	5.95%	6.99%	2.18%	
15	63586	Linns Valley-Poso Flat Union Elem.	2.60%	7.97%	3.21%	1.50%	
15	63594	Lost Hills Union Elementary	5.65%	9.26%	9.61%	6.13%	
15	63610	Maple Elementary	2.57%	0.87%	1.24%	0.76%	
15	63628	Maricopa Unified	9.26%	9.67%	4.79%	3.05%	
15	63651	McKittrick Elementary	10.42%	7.46%	3.73%	5.39%	
15	63669	Midway Elementary	3.16%	0.96%	5.01%	6.60%	
15	63677	Mojave Unified	8.72%	9.35%	5.60%	8.76%	
15	63685	Muroc Joint Unified	8.33%	8.15%	5.79%	1.47%	
15	63693	Norris Elementary	3.85%	4.05%	9.84%	6.72%	
15	63719	Pond Union Elementary	6.86%	12.66%	8.46%	7.93%	
15	63750	Rosedale Union Elementary	3.43%	2.82%	3.08%	3.52%	
15	63768	Semitropic Elementary	6.44%	3.33%	10.25%	2.97%	
15	63776	Southern Kern Unified	6.17%	5.53%	5.34%	6.59%	
15	63784	South Fork Union Elementary	3.16%	1.40%	7.10%	6.91%	
15	63792	Standard Elementary	1.78%	4.18%	4.02%	4.01%	
15	63800	Taft City Elementary	5.54%	5.91%	6.42%	11.88%	
15	63818	Taft Union High	3.15%	1.76%	8.77%	4.30%	
15	63826	Tehachapi Unified	3.48%	3.52%	5.59%	5.30%	
15	63834	Vineland Elementary	4.03%	2.17%	4.02%	5.28%	
15	63842	Wasco Union Elementary	4.02%	5.60%	4.56%	3.53%	
15	63859	Wasco Union High	6.44%	2.07%	7.40%	7.30%	
15	73544	Rio Bravo-Greeley Elementary	0.72%	5.22%	6.97%	4.50%	
15	73742	Sierra Sands Unified	7.54%	7.42%	6.82%	5.65%	
15	73908	McFarland Unified	2.48%	11.51%	11.65%	1.18%	
15	75168	El Tejon Unified	3.07%	2.16%	7.23%	1.44%	
16	10165	Kings County Superintendent	7.49%	7.05%	10.78%	15.65%	
16	63875	Armona Union Elementary	6.12%	6.94%	6.50%	4.89%	
16	63883	Central Union Elementary	5.28%	3.74%	3.55%	7.05%	
16	63891	Corcoran Joint Unified	0.06%	3.25%	3.20%	3.67%	
16	63909	Delta View Joint Union Elementary	0.30%	2.74%	2.60%	10.01%	
16	63917	Hanford Elementary	8.45%	5.59%	7.09%	7.67%	
16	63925	Hanford Joint Union High	4.65%	4.73%	8.92%	7.31%	
16	63933	Island Union Elementary	8.51%	9.87%	5.37%	13.39%	
16	63941	Kings River-Hardwick Union Elem.	2.69%	13.51%	12.00%	12.64%	
16	63958	Kit Carson Union Elementary	11.65%	6.09%	4.13%	11.24%	
16	63966	Lakeside Union Elementary	2.19%	5.36%	5.19%	6.28%	
16	63974	Lemoore Union Elementary	4.03%	3.84%	3.20%	10.63%	
16	63982	Lemoore Union High	4.17%	5.89%	3.92%	9.33%	
16	63990	Pioneer Union Elementary	7.90%	9.75%	6.05%	9.48%	
16	73932	Reef-Sunset Unified	5.91%	5.61%	7.27%	3.82%	
17	10173	Lake County Superintendent	9.42%	11.82%	7.46%	9.40%	
17	64014	Kelseyville Unified	1.38%	6.15%	6.32%	4.63%	
17	64022	Konocti Unified	1.53%	5.23%	9.70%	7.98%	
17	64030	Lakeport Unified	4.52%	5.55%	6.99%	5.94%	
17	64048	Lucerne Elementary	8.64%	3.00%	2.55%	3.92%	
17	64055	Middletown Unified	3.84%	5.75%	6.51%	6.77%	
17	64063	Upper Lake Union Elementary	4.28%	4.10%	6.78%	5.17%	
17	64071	Upper Lake Union High	6.56%	7.62%	10.55%	6.12%	
18	10181	Lassen County Superintendent	11.45%	4.69%	4.23%	4.44%	
18	64089	Big Valley Joint Unified	7.26%	7.14%	6.15%	7.13%	

<sup>1</sup>Rate assigned due to biennial filing option

<sup>2</sup>Rate calculated due to reorganized district(s)

<sup>3</sup>Rate assigned due to negative rate

# California Department of Education - School Fiscal Services Division

## Restricted Indirect Cost Rates - Four Year Listing

(Approved April 2003 by CDE based on J-380/580/780/SACS expenditure data)

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18	64105	Janesville Union Elementary	6.67%	3.67%	8.16%	7.73%	3
18	64113	Johnstonville Elementary	4.60%	9.45%	11.11%	5.80%	
18	64139	Lassen Union High	7.78%	3.68%	4.17%	7.62%	
18	64162	Ravendale-Termo Elementary	9.14%	37.87%	25.42%	3.76%	
18	64170	Richmond Elementary	14.40%	12.99%	8.87%	9.43%	
18	64188	Shaffer Union Elementary	7.27%	8.02%	3.16%	7.93%	
18	64196	Susanville Elementary	5.47%	6.56%	4.56%	4.39%	
18	64204	Westwood Unified	7.58%	7.33%	5.82%	5.23%	
18	75036	Fort Sage Unified	14.32%	8.69%	17.00%	9.31%	
19	10199	Los Angeles County Superintendent	6.50%	8.70%	7.78%	7.61%	
19	40139	Pupil Transportation Co-Op JPA	0.00%	0.00%	0.00%	0.00%	
19	40147	Antelope Valley School Transportation	0.00%	0.00%	0.00%	0.00%	
19	40154	East San Gabriel Valley ROP	0.00%	0.00%	0.00%	0.00%	
19	40162	Tri-Cities ROP	0.00%	0.00%	0.00%	0.00%	
19	40170	Southeast ROP	0.00%	0.00%	0.00%	0.00%	
19	40188	La Puente Valley ROP	0.00%	0.00%	0.00%	0.00%	
19	40196	Southern California ROC	0.00%	0.00%	0.00%	0.00%	
19	40683	Partners in Nutrition Cooperative	0.00%	0.00%	0.00%	0.00%	
19	40691	San Antonia ROP	0.00%	0.00%	0.00%	0.00%	
19	40709	Santa Clarita Valley School Food Svcs.	0.00%	0.00%	0.00%	0.00%	
19	40725	Alhambra City Elementary/High	6.70%	6.40%	6.57%	6.52%	
19	64212	ABC Unified	6.59%	8.76%	7.92%	6.60%	
19	64220	Alhambra City Elementary	6.70%	6.40%	6.57%	6.52%	
19	64238	Alhambra City High	6.70%	6.40%	6.57%	6.52%	
19	64246	Antelope Valley Union High	5.91%	5.98%	7.40%	5.36%	
19	64261	Arcadia Unified	6.53%	5.05%	6.32%	6.74%	
19	64279	Azusa Unified	4.11%	4.25%	4.97%	6.68%	
19	64287	Baldwin Park Unified	5.16%	5.33%	4.15%	4.36%	
19	64295	Bassett Unified	8.97%	3.49%	4.68%	3.57%	
19	64303	Bellflower Unified	6.00%	6.83%	7.80%	6.79%	
19	64311	Beverly Hills Unified	8.54%	9.18%	9.15%	9.01%	
19	64329	Bonita Unified	6.28%	4.15%	4.38%	6.76%	
19	64337	Burbank Unified	3.82%	4.45%	5.27%	4.30%	
19	64345	Castaic Union Elementary	7.36%	6.99%	5.77%	4.24%	
19	64352	Centinela Valley Union High	9.14%	7.05%	4.66%	6.19%	
19	64378	Charter Oak Unified	7.89%	6.48%	5.23%	6.89%	
19	64394	Claremont Unified	8.31%	8.60%	6.98%	7.08%	
19	64436	Covina-Valley Unified	4.02%	4.67%	5.13%	6.37%	
19	64444	Culver City Unified	4.39%	4.33%	5.52%	6.67%	
19	64451	Downey Unified	6.25%	5.45%	6.10%	4.15%	
19	64469	Duarte Unified	6.57%	6.59%	6.78%	6.40%	
19	64477	Eastside Union Elementary	6.26%	5.95%	4.26%	4.05%	1
19	64485	East Whittier City Elementary	5.76%	9.16%	3.68%	1.63%	
19	64501	El Monte City Elementary	10.44%	7.69%	5.17%	5.96%	
19	64519	El Monte Union High	6.68%	6.46%	5.33%	5.40%	
19	64527	El Rancho Unified	7.48%	9.31%	4.75%	2.92%	
19	64535	El Segundo Unified	9.28%	8.48%	7.47%	9.74%	
19	64550	Garvey Elementary	5.02%	5.40%	4.76%	4.26%	
19	64568	Glendale Unified	4.09%	4.12%	6.09%	4.12%	
19	64576	Glendora Unified	8.74%	7.92%	8.73%	8.15%	
19	64584	Gorman Elementary	25.96%	20.15%	19.14%	8.62%	
19	64592	Hawthorne Elementary	8.70%	2.05%	2.31%	8.94%	
19	64600	Hermosa Beach City Elementary	0.26%	7.73%	7.34%	3.43%	1
19	64626	Hughes-Elizabeth Lakes Union Elem.	5.03%	4.78%	10.71%	10.17%	
19	64634	Inglewood Unified	7.14%	6.82%	5.60%	3.13%	
19	64642	Keppel Union Elementary	7.94%	10.01%	8.63%	6.29%	
19	64659	La Canada Unified	5.94%	6.01%	3.63%	5.26%	
19	64667	Lancaster Elementary	5.97%	6.58%	8.38%	5.84%	

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# California Department of Education - School Fiscal Services Division

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19	64683	Las Virgenes Unified	6.60%	5.84%	5.66%	5.84%	1
19	64691	Lawndale Elementary	7.96%	6.42%	7.35%	6.22%	
19	64709	Lennox Elementary	5.01%	4.24%	4.44%	4.59%	
19	64717	Little Lake City Elementary	3.81%	5.31%	5.63%	4.19%	
19	64725	Long Beach Unified	5.38%	5.18%	5.32%	5.24%	
19	64733	Los Angeles Unified	4.22%	4.24%	4.01%	3.98%	
19	64758	Los Nietos Elementary	6.13%	5.44%	5.17%	4.80%	
19	64766	Lowell Joint Elementary	5.42%	10.08%	9.29%	10.69%	
19	64774	Lynwood Unifed	7.99%	13.84%	15.38%	9.96%	
19	64790	Monrovia Unified	4.45%	3.77%	4.30%	2.75%	
19	64808	Montebello Unified	5.74%	6.73%	5.33%	4.16%	
19	64816	Mountain View Elementary	4.31%	4.72%	3.95%	3.67%	
19	64832	Newhall Elementary	6.32%	7.29%	4.72%	5.61%	
19	64840	Norwalk-La Mirada Unified	6.75%	6.76%	7.42%	7.22%	
19	64857	Palmdale Elementary	6.32%	5.36%	4.31%	5.21%	
19	64865	Palos Verdes Peninsula Unified	3.08%	4.90%	6.21%	6.76%	
19	64873	Paramount Unified	5.24%	8.79%	6.99%	5.43%	
19	64881	Pasadena Unified	8.41%	7.08%	8.27%	8.06%	
19	64907	Pomona Unifed	9.14%	7.31%	7.40%	6.22%	
19	64931	Rosemead Elementary	7.08%	4.94%	6.89%	2.37%	
19	64964	San Marino Unified	4.85%	6.38%	8.45%	6.78%	
19	64980	Santa Monica-Malibu Unified	7.00%	7.92%	5.71%	8.90%	
19	64998	Saugus Union Elementary	4.56%	4.04%	3.66%	6.76%	
19	65029	South Pasadena Unified	5.36%	4.70%	5.38%	6.05%	
19	65037	South Whittier Elementary	6.06%	5.62%	5.14%	6.25%	
19	65045	Sulphur Springs Union Elementary	2.39%	5.50%	3.60%	3.86%	
19	65052	Temple City Unified	4.33%	4.68%	4.72%	7.71%	
19	65060	Torrance Unified	4.32%	3.36%	3.01%	9.50%	
19	65078	Valle Lindo Elementary	9.82%	8.30%	6.09%	6.20%	
19	65094	West Covina Unified	10.06%	10.92%	8.84%	4.05%	
19	65102	Westside Union Elementary	4.66%	2.88%	6.91%	9.74%	
19	65110	Whittier City Elementary	4.61%	4.03%	4.50%	4.63%	
19	65128	Whittier Union High	4.79%	6.73%	6.09%	3.20%	
19	65136	William S. Hart Union High	4.14%	4.51%	4.30%	5.23%	
19	65151	Wilsona Elementary	4.28%	5.24%	3.90%	6.47%	
19	65169	Wiseburn Elementary	0.27%	7.20%	6.84%	4.89%	
19	73437	Compton Unified	10.41%	9.61%	9.97%	9.78%	
19	73445	Hacienda La Puente Unified	1.91%	3.40%	5.30%	8.08%	
19	73452	Rowland Unifed	6.49%	7.86%	6.91%	6.56%	
19	73460	Walnut Valley Unified	5.03%	5.03%	5.29%	5.31%	
19	75291	San Gabriel Unified	6.51%	7.54%	8.11%	7.40%	
19	75309	Acton-Agua Dulce Unified	3.83%	3.64%	4.77%	4.53%	
19	75333	Manhattan Beach Unified	5.12%	4.46%	5.56%	4.79%	
19	75341	Redondo Beach Unified	7.37%	6.58%	5.61%	4.68%	
20	10207	Madera County Superintendent	6.98%	10.03%	10.71%	10.08%	
20	65177	Alview-Dairyland Union Elementary	5.28%	6.09%	5.56%	6.80%	
20	65185	Bass Lake Joint Union Elementary	6.38%	8.35%	5.74%	4.68%	
20	65193	Chowchilla Elementary	3.69%	7.15%	5.09%	7.56%	
20	65201	Chowchilla Union High	6.70%	7.81%	7.68%	6.85%	
20	65219	Coarsegold Union Elementary	4.47%	0.67%	0.67%	3.54%	
20	65243	Madera Unified	4.97%	7.21%	8.58%	6.52%	
20	65276	Raymond-Knowles Union Elementary	6.68%	9.29%	5.18%	2.46%	
20	73734	Yosemite Union High	6.62%	7.10%	6.96%	5.82%	
20	75135	Chawanakee Joint Elementary (lapsed 7/02)	9.25%	6.59%	see 75606	see 75606	revised 6/03
20	75424	Minarets Joint Union High (lapsed 7/02)	13.13%	30.81%	see 75606	see 75606	revised 6/03
20	75580	Golden Valley Unified	4.97%	19.72%	25.99%	13.43%	revised 6/03
20	75606	Chawanakee Joint Unified (eff. 7/02)	--	10.36%	7.78%	6.11%	

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21	10215	Marin County Superintendent	17.24%	9.12%	8.84%	10.55%	
21	40873	Marin Pupil Transp. Agency JPA	0.00%	0.00%	0.00%	0.00%	
21	65300	Bolinas-Stinson Union Elementary	10.51%	8.85%	9.27%	9.49%	
21	65318	Dixie Elementary	5.74%	5.50%	7.40%	8.52%	
21	65334	Kentfield Elementary	6.99%	6.45%	5.32%	7.11%	
21	65342	Laguna Joint Elementary	3.33%	4.13%	8.13%	6.18%	
21	65359	Lagunitas Elementary	8.72%	17.92%	25.54%	21.32%	
21	65367	Larkspur Elementary	7.33%	8.03%	10.01%	10.01%	
21	65375	Lincoln Elementary	3.70%	5.69%	4.49%	5.09%	
21	65391	Mill Valley Elementary	6.21%	7.68%	6.98%	11.62%	
21	65409	Nicasio Elementary	3.63%	4.40%	8.04%	6.74%	
21	65417	Novato Unified	9.69%	4.77%	6.90%	9.92%	
21	65425	Reed Union Elementary	6.92%	2.95%	2.28%	7.82%	
21	65433	Ross Elementary	10.42%	6.34%	3.17%	6.61%	
21	65458	San Rafael City Elementary	5.31%	3.37%	4.43%	4.29%	
21	65466	San Rafael City High	5.87%	3.79%	8.82%	8.52%	
21	65474	Sausalito Elementary	6.00%	10.68%	18.75%	10.14%	
21	65482	Tamalpais Union High	6.32%	7.04%	6.05%	5.52%	
21	65516	Union Joint Elementary	12.51%	0.13%	2.72%	2.70%	
21	73361	Shoreline Unified	5.28%	5.16%	4.99%	5.50%	
21	75002	Ross Valley Elementary	9.74%	8.80%	7.39%	5.12%	
22	10223	Mariposa County Superintendent	3.49%	4.29%	12.72%	19.12%	
22	65532	Mariposa County Unified	6.96%	7.69%	4.13%	2.56%	
23	10231	Mendocino County Superintendent	8.83%	7.65%	7.18%	7.20%	
23	65540	Anderson Valley Unified	6.96%	6.61%	4.48%	4.26%	
23	65557	Arena Union Elementary	7.22%	8.96%	7.68%	4.93%	
23	65565	Fort Bragg Unifed	4.74%	3.56%	2.55%	3.01%	
23	65573	Manchester Union Elementary	3.69%	7.68%	4.27%	3.67%	
23	65581	Mendocino Unified	6.55%	6.22%	5.48%	5.01%	
23	65599	Point Arena Joint Union High	7.28%	6.92%	5.62%	6.67%	
23	65607	Round Valley Unified	8.06%	7.66%	3.55%	5.48%	
23	65615	Ukiah Unified	3.53%	3.10%	5.54%	5.40%	
23	65623	Willits Unified	3.84%	3.65%	2.42%	2.88%	
23	73866	Potter Valley Community Unified	5.56%	6.93%	6.50%	7.21%	
23	73916	Laytonville Unified	3.60%	3.86%	4.13%	5.12%	
23	75218	Leggett Valley Unified	8.40%	6.07%	4.82%	6.15%	
24	10249	Merced County Superintendent	7.14%	7.07%	7.04%	6.55%	
24	65631	Atwater Elementary	4.22%	4.07%	4.41%	2.85%	
24	65649	Ballico-Cressey Elementary	2.66%	2.46%	5.36%	5.72%	
24	65680	El Nido Elementary	9.99%	5.58%	7.51%	5.91%	
24	65698	Hilmar Unified	5.25%	3.60%	3.40%	4.67%	
24	65722	Le Grand Union Elementary	11.67%	13.91%	12.99%	10.31%	
24	65730	Le Grand Union High	5.98%	8.91%	9.53%	10.57%	
24	65748	Livingston Union Elementary	6.71%	7.90%	6.64%	5.69%	
24	65755	Los Banos Unified	6.56%	5.04%	4.85%	5.01%	
24	65763	McSwain Union Elementary	3.89%	3.36%	2.70%	3.37%	
24	65771	Merced City Elementary	3.51%	3.90%	2.82%	2.85%	
24	65789	Merced Union High	4.08%	4.07%	4.82%	5.09%	
24	65813	Plainsburg Union Elementary	8.68%	5.99%	5.00%	8.14%	
24	65821	Planada Elementary	6.42%	4.69%	3.37%	5.36%	
24	65839	Snelling-Merced Falls Union Elem.	5.98%	7.19%	9.92%	11.70%	
24	65862	Weaver Union Elementary	2.98%	2.85%	3.52%	4.24%	
24	65870	Winton Elementary	7.92%	6.88%	6.70%	6.08%	
24	73619	Gustine Unified	4.30%	3.72%	3.78%	6.02%	
24	73726	Merced River Union Elementary	5.48%	10.33%	9.12%	2.40%	
24	75317	Dos Palos Oro Loma Joint Unified	6.03%	4.93%	5.61%	6.75%	

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24	75366	Delhi Unified	9.57%	8.85%	4.85%	6.11%	
25	10256	Modoc County Superintendent	3.94%	6.99%	5.17%	7.33%	
25	65896	Surprise Valley Joint Unified	4.46%	4.24%	5.86%	9.42%	
25	73585	Modoc Joint Unified	4.60%	4.37%	5.61%	5.47%	
25	73593	Tulelake Basin Joint Unified	2.45%	2.19%	3.88%	7.54%	
26	10264	Mono County Superintendent	13.86%	8.82%	10.19%	15.25%	
26	73668	Eastern Sierra Unified	5.80%	5.71%	9.20%	6.90%	
26	73692	Mammoth Unified	6.10%	4.19%	4.53%	5.14%	
27	10272	Monterey County Superintendent	7.28%	6.68%	6.06%	6.40%	
27	40105	Mission Trails ROP JPA	0.00%	0.00%	0.00%	0.00%	
27	40576	Monterey County SELPA	0.00%	0.00%	6.20%	22.52%	
27	65961	Alisal Union Elementary	6.54%	3.86%	3.59%	3.71%	
27	65979	Bradley Union Elementary	16.97%	13.50%	12.83%	19.08%	
27	65987	Carmel Unified	4.92%	4.67%	4.78%	11.66%	
27	65995	Chualar Union Elementary	12.97%	12.32%	4.86%	17.18%	
27	66027	Graves Elementary	3.67%	3.49%	22.19%	54.29%	
27	66035	Greenfield Union Elementary	3.22%	4.15%	2.70%	8.17%	
27	66050	King City Union Elementary	4.21%	4.22%	4.01%	7.46%	
27	66068	King City Joint Union High	3.91%	4.84%	4.60%	6.47%	
27	66076	Lagunita Elementary	8.55%	8.12%	3.17%	11.42%	
27	66084	Mission Union Elementary	1.54%	1.46%	3.99%	6.60%	
27	66092	Monterey Peninsula Unified	2.74%	3.54%	4.97%	5.80%	
27	66134	Pacific Grove Unified	8.05%	8.48%	8.06%	6.90%	
27	66142	Salinas City Elementary	3.86%	3.72%	3.00%	10.64%	
27	66159	Salinas Union High	4.97%	4.11%	4.58%	4.25%	
27	66167	San Antonio Union Elementary	7.51%	17.55%	16.67%	11.06%	
27	66175	San Ardo Union Elementary	6.28%	5.97%	3.15%	19.32%	
27	66183	San Lucas Union Elementary	8.23%	1.84%	1.75%	34.46%	
27	66191	Santa Rita Union Elementary	7.31%	6.21%	3.90%	4.73%	
27	66225	Spreckels Union Elementary	3.62%	10.44%	9.92%	16.17%	
27	66233	Washington Union Elementary	5.57%	5.29%	5.82%	12.07%	
27	73825	North Monterey County Unified	5.02%	5.16%	5.27%	6.29%	
27	75150	Pacific Valley Unified	13.27%	3.41%	3.24%	34.62%	
27	75440	Soledad Unified	5.13%	3.93%	4.11%	8.40%	
27	75473	Gonzales Unified	6.37%	6.05%	5.66%	10.97%	
28	10280	Napa County Superintendent	10.73%	10.74%	10.14%	10.86%	
28	66241	Calistoga Joint Unified	9.89%	6.12%	4.11%	4.49%	
28	66258	Howell Mountain Elementary	2.63%	3.21%	4.41%	4.19%	
28	66266	Napa Valley Unified	6.07%	5.21%	6.20%	6.20%	
28	66282	Pope Valley Union Elementary	1.27%	2.83%	1.50%	1.40%	
28	66290	St. Helena Unified	0.77%	6.76%	5.63%	7.56%	
29	10298	Nevada County Superintendent	8.11%	5.10%	9.10%	12.34%	
29	40444	Nevada County Pupil Transp. JPA	0.00%	0.00%	0.00%	0.00%	
29	66316	Chicago Park Elementary	6.95%	5.87%	6.46%	10.11%	
29	66324	Clear Creek Elementary	8.27%	8.45%	6.14%	7.62%	
29	66332	Grass Valley Elementary	2.39%	0.85%	2.68%	4.21%	
29	66340	Nevada City Elementary	4.33%	3.75%	2.30%	2.31%	
29	66357	Nevada Joint Union High	6.57%	5.24%	6.57%	8.22%	
29	66373	Pleasant Ridge Union Elementary	2.92%	2.77%	5.65%	5.44%	
29	66381	Pleasant Valley Elementary	2.92%	2.77%	9.06%	8.86%	
29	66399	Ready Springs Union Elementary	2.90%	2.76%	8.92%	8.84%	
29	66407	Union Hill Elementary	5.13%	8.04%	6.12%	4.85%	
29	66415	Twin Ridges Elementary	6.01%	13.82%	16.39%	8.12%	

<sup>1</sup>Rate assigned due to biennial filing option

<sup>2</sup>Rate calculated due to reorganized district(s)

<sup>3</sup>Rate assigned due to negative rate

# California Department of Education - School Fiscal Services Division

## Restricted Indirect Cost Rates - Four Year Listing

(Approved April 2003 by CDE based on J-380/580/780/SACS expenditure data)

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Co.	CDS	Name (sorted by CDS code)	2000-01 (based on 1998-99 expenditure data)	2001-02 (based on 1999-00 expenditure data)	2002-03 (based on 2000-01 expenditure data)	2003-04 (based on 2001-02 expenditure data)	
30	10306	Orange County Superintendent	9.28%	9.20%	9.03%	9.38%	
30	40063	North Orange County ROP JPA	0.00%	0.00%	0.00%	9.10%	
30	40071	Coastline ROP JPA	8.96%	5.98%	11.64%	11.98%	
30	40089	Capistrano-Laguna Beach ROP JPA	0.00%	0.00%	0.00%	13.12%	
30	66423	Anaheim Elementary	8.80%	8.97%	4.62%	5.16%	
30	66431	Anaheim Union High	5.32%	4.78%	3.45%	5.61%	
30	66449	Brea-Olinda Unified	5.25%	11.42%	5.85%	2.93%	
30	66456	Buena Park Elementary	2.84%	5.79%	7.67%	7.49%	
30	66464	Capistrano Unifed	5.12%	5.03%	3.77%	3.46%	
30	66472	Centralia Elementary	4.93%	4.97%	4.99%	5.03%	
30	66480	Cypress Elementary	5.32%	4.73%	6.43%	6.56%	
30	66498	Fountain Valley Elementary	7.07%	5.91%	6.41%	7.33%	
30	66506	Fullerton Elementary	3.34%	3.57%	4.33%	4.68%	
30	66514	Fullerton Joint Union High	5.03%	4.94%	6.40%	5.49%	
30	66522	Garden Grove Unified	2.58%	3.77%	4.00%	3.15%	
30	66530	Huntington Beach City Elementary	5.40%	6.50%	6.12%	5.42%	
30	66548	Huntington Beach Union High	5.04%	4.40%	6.52%	6.06%	
30	66555	Laguna Beach Unified	8.15%	6.40%	6.51%	9.56%	
30	66563	La Habra City Elementary	5.96%	4.51%	4.17%	3.37%	
30	66589	Magnolia Elementary	3.67%	5.43%	5.88%	4.45%	
30	66597	Newport-Mesa Unified	7.46%	4.69%	4.48%	5.31%	
30	66613	Ocean View Elementary	6.60%	3.93%	4.17%	5.94%	
30	66621	Orange Unified	3.28%	3.09%	3.53%	7.11%	
30	66647	Placentia-Yorba Linda Unified	5.60%	5.97%	6.91%	3.20%	
30	66670	Santa Ana Unified	4.70%	3.56%	3.50%	10.70%	
30	66696	Savanna Elementary	8.24%	4.99%	1.81%	5.48%	
30	66746	Westminster Elementary	4.20%	4.95%	4.90%	6.24%	
30	73635	Saddleback Valley Unified	4.88%	5.08%	4.82%	5.70%	
30	73643	Tustin Unified	3.79%	3.45%	3.70%	3.42%	
30	73650	Irvine Unified	2.90%	4.20%	4.06%	5.51%	
30	73924	Los Alamitos Unified	5.89%	5.57%	7.09%	7.91%	
31	10314	Placer County Superintendent	6.85%	6.72%	7.26%	8.06%	
31	40279	Mid-Placer Transportation JPA	0.00%	0.00%	0.00%	0.00%	
31	40659	South-Placer Schools Transp. Auth.	0.00%	0.00%	0.00%	0.00%	
31	66761	Ackerman Elementary	8.75%	9.10%	7.97%	7.25%	
31	66779	Alta-Dutch Flat Union Elementary	0.92%	1.15%	3.79%	3.70%	
31	66787	Auburn Union Elementary	3.41%	4.47%	3.77%	1.30%	
31	66795	Colfax Elementary	8.31%	8.81%	11.12%	9.29%	
31	66803	Dry Creek Joint Elementary	8.12%	9.65%	6.48%	6.12%	
31	66811	Emigrant Gap Elem. (lapsed 7/01)	12.45%	17.84%	10.85%	--	
31	66829	Eureka Union Elementary	6.70%	4.55%	4.19%	5.75%	
31	66837	Foresthill Union Elementary	7.13%	5.60%	6.43%	9.29%	
31	66845	Loomis Union Elementary	6.08%	6.19%	4.98%	4.09%	
31	66852	Newcastle Elementary	2.05%	1.44%	8.01%	5.41%	
31	66860	Ophir Elementary	15.70%	20.87%	6.67%	3.07%	
31	66878	Penryn Elementary	10.82%	7.15%	5.68%	11.53%	
31	66886	Placer Hills Union Elementary	12.10%	11.76%	10.87%	9.16%	
31	66894	Placer Union High	8.03%	6.02%	4.41%	6.66%	
31	66910	Roseville City Elementary	3.42%	4.01%	3.91%	4.78%	
31	66928	Roseville Joint Union High	6.36%	6.46%	4.67%	6.03%	
31	66944	Tahoe-Truckee Unified	4.31%	4.61%	5.38%	5.45%	
31	66951	Western Placer Unified	2.88%	7.54%	11.24%	3.95%	
31	75085	Rocklin Unified	6.02%	6.65%	6.63%	6.55%	
32	10322	Plumas County Superintendent	6.62%	6.88%	8.90%	19.95%	
32	66969	Plumas Unified	4.09%	4.54%	8.47%	8.92%	
33	10330	Riverside County Superintendent	7.02%	8.76%	8.24%	8.77%	

<sup>1</sup>Rate assigned due to biennial filing option

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<sup>3</sup>Rate assigned due to negative rate

# California Department of Education - School Fiscal Services Division

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33	66977	Alvord Unified	3.18%	3.37%	3.92%	6.28%
33	66985	Banning Unified	5.07%	6.55%	6.96%	9.25%
33	66993	Beaumont Unified	7.01%	5.95%	7.93%	8.15%
33	67033	Corona-Norco Unified	3.56%	2.27%	2.49%	4.33%
33	67041	Desert Center Unified	15.72%	14.21%	14.98%	20.11%
33	67058	Desert Sands Unified	4.57%	2.14%	4.27%	5.68%
33	67082	Hemet Unified	3.80%	2.94%	5.49%	5.85%
33	67090	Jurupa Unified	4.88%	5.16%	3.08%	3.43%
33	67116	Menifee Union Elementary	5.64%	3.93%	4.24%	4.20%
33	67124	Moreno Valley Unified	7.30%	4.21%	4.47%	2.12%
33	67157	Nuvview Union Elementary	4.32%	4.53%	7.53%	11.78%
33	67173	Palm Springs Unified	6.08%	5.52%	5.21%	6.04%
33	67181	Palo Verde Unified	4.44%	4.44%	9.02%	8.09%
33	67199	Perris Elementary	2.68%	3.35%	5.80%	4.28%
33	67207	Perris Union High	5.64%	6.99%	7.02%	5.60%
33	67215	Riverside Unified	10.64%	5.78%	0.80%	3.39%
33	67231	Romoland Elementary	6.25%	6.90%	7.02%	8.60%
33	67249	San Jacinto Unified	4.23%	8.97%	8.74%	5.99%
33	73676	Coachella Valley Unified	6.75%	5.86%	6.81%	7.09%
33	75176	Lake Elsinore Unified	4.08%	5.04%	4.78%	5.53%
33	75192	Temecula Valley Unified	4.01%	1.53%	3.24%	2.43%
33	75200	Murrieta Valley Unified	11.12%	6.67%	4.42%	4.12%
33	75242	Val Verde Unified	10.00%	10.40%	8.81%	5.01%
34	10348	Sacramento County Superintendent	9.01%	8.73%	8.61%	8.68%
34	67280	Arcohe Union Elementary	3.21%	3.85%	4.60%	3.62%
34	67306	Del Paso Heights Elementary	6.84%	4.90%	4.91%	8.64%
34	67314	Elk Grove Unified	5.19%	4.00%	8.04%	5.66%
34	67322	Elverta Joint Elementary	5.13%	6.47%	2.57%	3.29%
34	67330	Folsom-Cordova Unified	5.60%	4.46%	4.56%	5.34%
34	67348	Galt Joint Union Elementary	4.00%	5.87%	7.45%	5.92%
34	67355	Galt Joint Union High	2.22%	2.13%	6.89%	5.09%
34	67363	Grant Joint Union High	8.70%	8.64%	9.62%	7.44%
34	67397	North Sacramento Elementary	5.02%	4.93%	7.93%	5.81%
34	67405	Rio Linda Union Elementary	6.61%	5.44%	3.80%	5.89%
34	67413	River Delta Joint Unified	5.69%	2.38%	3.36%	5.10%
34	67421	Robla Elementary	6.15%	5.84%	3.92%	5.47%
34	67439	Sacramento City Unified	4.90%	4.67%	7.37%	5.97%
34	67447	San Juan Unified	5.87%	4.10%	3.61%	5.70%
34	73973	Center Unified	6.69%	5.78%	10.23%	9.74%
34	75283	Natomas Unified	6.80%	5.35%	5.93%	5.61%
35	10355	San Benito County Superintendent	10.06%	10.44%	9.97%	8.12%
35	67454	Bitterwater-Tully Union Elementary	7.97%	0.48%	0.46%	2.92%
35	67462	Cienega Union Elementary	3.85%	3.96%	3.76%	0.84%
35	67470	Hollister Elementary	3.26%	3.08%	3.07%	3.59%
35	67488	Jefferson Elementary	7.36%	6.99%	2.43%	9.07%
35	67504	North County Joint Union Elementary	6.83%	6.49%	7.57%	5.00%
35	67520	Panoche Elementary	10.90%	12.24%	11.63%	1.77%
35	67538	San Benito High	6.92%	5.81%	4.06%	5.45%
35	67553	Southside Elementary	10.93%	1.44%	1.37%	4.81%
35	67561	Tres Pinos Union Elementary	4.07%	3.87%	2.82%	1.79%
35	67579	Willow Grove Union Elementary	12.33%	11.71%	3.79%	2.83%
35	75259	Aromas/San Juan Unified	7.14%	8.94%	3.34%	2.64%
36	10363	San Bernardino Co. Superintendent	7.15%	7.42%	7.76%	7.26%
36	40048	Baldy View ROP JPA	17.42%	8.75%	7.44%	5.08%
36	40055	Colton-Redlands-Yucaipa ROP JPA	15.02%	13.20%	11.35%	11.75%
36	67587	Adelanto Elementary	3.44%	4.30%	3.10%	4.07%

Footnote for  
2003-04  
(if applicable)

3

<sup>1</sup>Rate assigned due to biennial filing option

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# California Department of Education - School Fiscal Services Division

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36	67595	Alta Loma Elementary	4.62%	4.50%	4.87%	4.71%	
36	67611	Barstow Unified	11.21%	7.82%	5.02%	2.97%	
36	67637	Bear Valley Unified	4.28%	5.38%	5.35%	4.63%	
36	67645	Central Elementary	4.66%	4.57%	5.09%	5.40%	
36	67652	Chaffey Joint Union High	5.20%	4.37%	4.00%	3.22%	
36	67678	Chino Valley Unified	4.45%	6.07%	4.51%	4.01%	
36	67686	Colton Joint Unified	4.96%	4.81%	5.15%	4.35%	
36	67694	Cucamonga Elementary	3.04%	4.58%	4.39%	6.28%	
36	67702	Etiwanda Elementary	7.54%	3.84%	3.95%	5.76%	
36	67710	Fontana Unified	4.44%	4.90%	4.53%	3.69%	
36	67736	Helendale Elementary	9.41%	7.47%	8.96%	11.07%	
36	67777	Morongo Unified	3.67%	4.23%	4.86%	4.68%	
36	67785	Mountain View Elementary	2.86%	4.41%	4.63%	3.60%	
36	67793	Mt. Baldy Joint Elementary	12.21%	7.66%	10.00%	13.61%	
36	67801	Needles Unified	4.23%	4.51%	4.62%	5.17%	
36	67819	Ontario-Montclair Elementary	5.62%	5.53%	3.80%	5.01%	
36	67827	Oro Grande Elementary	5.39%	4.48%	3.17%	10.35%	
36	67843	Redlands Unified	4.61%	3.70%	5.46%	6.03%	
36	67850	Rialto Unified	3.63%	5.41%	6.07%	4.49%	
36	67868	Rim Of The World Unified	6.13%	7.35%	6.94%	3.62%	
36	67876	San Bernardino City Unified	6.43%	5.64%	4.97%	6.55%	
36	67892	Trona Joint Unified	4.53%	5.10%	5.64%	4.06%	
36	67918	Victor Elementary	4.36%	3.05%	3.99%	3.34%	
36	67934	Victor Valley Union High	2.63%	5.39%	7.02%	7.02%	
36	67959	Yucaipa-Calimesa Joint Unified	5.23%	4.64%	5.61%	4.31%	
36	73858	Baker Valley Unified	3.60%	17.05%	17.40%	17.09%	
36	73890	Silver Valley Unified	4.07%	4.70%	4.67%	5.13%	
36	73957	Snowline Joint Unified	7.81%	8.42%	4.59%	2.94%	
36	75044	Hesperia Unified	3.05%	1.79%	4.37%	7.24%	
36	75051	Lucerne Valley Unified	4.14%	3.17%	7.87%	7.67%	
36	75069	Upland Unified	4.39%	4.35%	4.70%	4.97%	
36	75077	Apple Valley Unified	5.78%	5.55%	6.66%	6.18%	
37	10371	San Diego County Superintendent	8.05%	7.73%	8.11%	8.05%	
37	67967	Alpine Union Elementary	1.83%	2.31%	2.86%	3.46%	
37	67975	Bonsall Union Elementary	4.42%	3.42%	4.86%	4.15%	
37	67983	Borrego Springs Unified	7.09%	10.81%	8.30%	5.40%	
37	67991	Cajon Valley Union Elementary	3.49%	6.21%	5.42%	4.56%	
37	68007	Cardiff Elementary	4.71%	5.49%	4.74%	3.68%	
37	68023	Chula Vista Elementary	3.44%	6.34%	5.54%	4.07%	
37	68031	Coronado Unified	3.89%	5.17%	6.01%	8.47%	
37	68049	Dehesa Elementary	3.02%	2.95%	3.36%	7.82%	
37	68056	Del Mar Union Elementary	2.25%	4.30%	4.67%	2.44%	
37	68080	Encinitas Union Elementary	5.03%	4.67%	5.00%	4.57%	
37	68098	Escondido Union Elementary	5.23%	5.54%	4.68%	4.69%	
37	68106	Escondido Union High	6.37%	8.08%	6.22%	9.05%	
37	68114	Fallbrook Union Elementary	4.38%	7.37%	7.61%	5.46%	
37	68122	Fallbrook Union High	6.41%	6.42%	7.15%	10.46%	
37	68130	Grossmont Union High	5.83%	4.32%	1.56%	3.41%	
37	68155	Jamul-Dulzura Union Elementary	5.46%	7.21%	7.47%	4.34%	
37	68163	Julian Union Elementary	2.20%	2.30%	5.73%	6.57%	
37	68171	Julian Union High	1.77%	3.03%	11.04%	8.04%	
37	68189	Lakeside Union Elementary	4.82%	4.50%	6.14%	9.03%	
37	68197	La Mesa-Spring Valley Elementary	4.68%	3.34%	3.35%	3.01%	
37	68205	Lemon Grove Elementary	2.01%	4.75%	7.38%	9.96%	
37	68213	Mountain Empire Unified	2.27%	8.24%	6.39%	5.11%	
37	68221	National Elementary	5.62%	5.30%	5.73%	6.32%	
37	68288	Pauma Elementary (lapsed 7/00)	1.44%	7.54%	see 75614	see 75614	
37	68296	Poway Unified	4.03%	4.64%	4.53%	5.00%	

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37	68304	Ramona Unified	4.66%	7.09%	5.99%	4.66%	
37	68312	Rancho Santa Fe Elementary	2.51%	2.48%	5.33%	6.59%	
37	68338	San Diego City Unified	4.15%	3.14%	2.30%	3.19%	
37	68346	San Dieguito Union High	5.45%	5.57%	5.35%	6.29%	
37	68353	San Pasqual Union Elementary	2.78%	7.53%	9.39%	4.72%	
37	68361	Santee Elementary	5.15%	7.13%	7.87%	4.72%	
37	68379	San Ysidro Elementary	8.47%	2.58%	4.35%	5.42%	
37	68387	Solana Beach Elementary	5.18%	6.86%	7.90%	6.01%	
37	68395	South Bay Union Elementary	6.34%	8.46%	5.90%	4.54%	
37	68403	Spencer Valley Elementary	1.44%	6.41%	14.49%	16.09%	
37	68411	Sweetwater Union High	6.81%	4.17%	4.15%	6.06%	
37	68437	Vallecitos Elementary	6.68%	9.87%	8.50%	7.47%	
37	68445	Valley Center Union Elem. (lapsed 7/00)	5.29%	4.79%	see 75614	see 75614	
37	68452	Vista Unified	3.83%	3.36%	3.15%	4.09%	
37	73551	Carlsbad Unified	5.64%	6.55%	5.70%	5.03%	
37	73569	Oceanside City Unified	4.93%	4.94%	5.06%	4.15%	
37	73791	San Marcos Unified	3.89%	2.75%	3.21%	4.45%	
37	75416	Warner Unified	7.15%	3.87%	1.33%	5.26%	
37	75614	Valley Center-Pauma Unified (eff. 7/1/00)	5.37%	6.06%	2.01%	1.07%	
38	10389	San Francisco County Superintendent	3.94%	11.12%	6.63%	9.87%	3
38	68478	San Francisco Unified	9.77%	7.59%	9.78%	9.87%	3
39	10397	San Joaquin County Superintendent	6.56%	6.68%	7.45%	7.92%	
39	40386	San Joaquin Data Processing JPA	0.00%	0.00%	0.00%	0.00%	
39	40881	San Joaquin Legal Services JPA	0.00%	0.00%	0.00%	0.00%	
39	68486	Banta Elementary	5.30%	4.73%	6.19%	5.66%	
39	68502	Escalon Unified	1.38%	2.65%	2.96%	2.50%	
39	68536	Holt Union Elementary	2.95%	1.63%	1.61%	4.14%	
39	68544	Jefferson Elementary	7.56%	7.52%	8.36%	8.76%	
39	68551	Lammersville Elementary	2.87%	2.79%	2.07%	3.91%	
39	68569	Lincoln Unified	5.93%	4.39%	1.83%	3.12%	
39	68577	Linden Unified	4.60%	6.24%	4.46%	5.38%	
39	68585	Lodi Unified	5.00%	4.90%	2.93%	4.52%	
39	68593	Manteca Unified	3.06%	2.59%	2.28%	4.39%	
39	68619	New Hope Elementary	4.33%	7.69%	8.93%	8.84%	
39	68627	New Jerusalem Elementary	6.78%	2.97%	5.14%	8.11%	
39	68635	Oak View Union Elementary	6.33%	7.97%	7.23%	4.37%	
39	68650	Ripon Unified	5.46%	3.92%	6.61%	5.42%	
39	68676	Stockton City Unified	4.30%	4.47%	5.21%	4.57%	
39	75499	Tracy Joint Unified	6.08%	7.39%	4.17%	4.32%	
40	10405	San Luis Obispo County Superintendent	4.76%	8.07%	8.96%	7.44%	
40	40618	Santa Lucia ROP	0.00%	0.00%	0.00%	0.00%	
40	40774	Central Calif. School Finance Authority JPA	0.00%	0.00%	0.00%	0.00%	
40	68700	Atascadero Unified	9.36%	4.67%	4.52%	5.13%	
40	68726	Cayucos Elementary	8.68%	8.25%	1.61%	5.46%	
40	68759	Lucia Mar Unified	3.86%	3.16%	5.20%	4.53%	
40	68791	Pleasant Valley Joint Union Elementary	10.06%	9.56%	24.36%	28.71%	
40	68809	San Luis Coastal Unified	5.62%	6.24%	5.36%	5.59%	
40	68825	San Miguel Joint Union Elementary	1.92%	5.70%	6.06%	6.98%	
40	68833	Shandon Joint Unified	2.56%	6.31%	9.39%	6.63%	
40	68841	Templeton Unified	4.67%	4.44%	6.29%	8.02%	
40	75457	Paso Robles Joint Unified	6.53%	3.61%	3.97%	4.64%	
40	75465	Coast Unified	4.37%	4.15%	7.01%	7.83%	
41	10413	San Mateo County Superintendent	6.29%	8.78%	7.27%	5.12%	
41	68858	Bayshore Elementary	10.74%	16.12%	17.96%	13.15%	
41	68866	Belmont-Redwood Shores Elementary	10.01%	7.53%	3.47%	3.42%	

<sup>1</sup>Rate assigned due to biennial filing option

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# California Department of Education - School Fiscal Services Division

## Restricted Indirect Cost Rates - Four Year Listing

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41	68874	Brisbane Elementary	5.09%	5.41%	9.13%	8.92%	
41	68882	Burlingame Elementary	6.46%	7.16%	13.45%	11.96%	
41	68890	Cabrillo Unified	5.78%	6.63%	7.19%	4.63%	
41	68908	Hillsborough City Elementary	3.50%	12.36%	11.49%	8.37%	
41	68916	Jefferson Elementary	3.89%	5.08%	6.70%	6.66%	
41	68924	Jefferson Union High	6.24%	9.57%	9.73%	7.99%	
41	68932	Laguna-Salada Union Elementary	5.52%	7.57%	7.10%	4.94%	
41	68940	La Honda-Pescadero Unified	8.85%	8.18%	6.97%	8.65%	
41	68957	Las Lomitas Elementary	5.34%	11.55%	12.86%	5.80%	
41	68965	Menlo Park City Elementary	5.06%	7.09%	6.76%	3.69%	
41	68973	Millbrae Elementary	3.71%	7.87%	8.21%	3.59%	
41	68981	Portola Valley Elementary	5.83%	2.74%	10.39%	4.47%	
41	68999	Ravenswood City Elementary	8.45%	7.46%	8.52%	8.35%	
41	69005	Redwood City Elementary	5.85%	5.44%	5.49%	5.96%	
41	69013	San Bruno Park Elementary	9.48%	9.50%	2.70%	3.90%	
41	69021	San Carlos Elementary	8.94%	7.44%	4.51%	6.49%	
41	69039	San Mateo-Foster City Elementary	6.26%	8.74%	8.00%	5.50%	
41	69047	San Mateo Union High	6.55%	4.34%	4.02%	5.58%	
41	69062	Sequoia Union High	8.45%	4.68%	4.99%	6.17%	
41	69070	South San Francisco Unified	7.35%	6.92%	6.56%	7.28%	
41	69088	Woodside Elementary	4.93%	5.15%	6.09%	6.12%	
42	10421	Santa Barbara County Superintendent	6.60%	8.34%	8.36%	8.24%	
42	40378	Santa Barbara County SELPA JPA	0.00%	0.00%	0.00%	0.00%	
42	69104	Ballard Elementary	2.11%	4.43%	4.21%	0.09%	
42	69112	Blochman Union Elementary	2.64%	10.51%	9.98%	9.79%	
42	69120	Santa Maria-Bonita Elementary	4.90%	4.39%	3.10%	3.83%	
42	69138	Buellton Union Elementary	9.21%	8.75%	2.65%	3.28%	
42	69146	Carpinteria Unified	4.34%	2.06%	2.92%	9.45%	
42	69153	Casmalia Elementary	6.56%	6.23%	3.91%	1.65%	
42	69161	Cold Spring Elementary	1.51%	3.29%	3.13%	0.15%	
42	69179	College Elementary	3.22%	1.79%	1.70%	7.95%	
42	69195	Goleta Union Elementary	3.92%	3.12%	4.10%	5.44%	
42	69203	Guadalupe Union Elementary	4.47%	4.25%	2.42%	2.93%	
42	69211	Hope Elementary	2.95%	3.51%	5.07%	3.24%	
42	69229	Lompoc Unified	5.91%	7.41%	5.14%	7.68%	
42	69237	Los Alamos Elementary	2.89%	2.75%	0.73%	0.41%	
42	69245	Los Olivos Elementary	2.26%	2.15%	7.09%	0.53%	
42	69252	Montecito Union Elementary	1.40%	1.33%	5.66%	8.54%	
42	69260	Orcutt Union Elementary	3.10%	4.29%	3.91%	7.15%	
42	69278	Santa Barbara Elementary	3.17%	2.92%	2.41%	4.52%	
42	69286	Santa Barbara High	4.04%	5.62%	7.50%	7.22%	
42	69310	Santa Maria Joint Union High	8.27%	6.78%	7.63%	5.08%	
42	69328	Santa Ynez Valley Union High	5.16%	2.83%	2.69%	11.13%	
42	69336	Solvang Elementary	3.53%	3.35%	6.17%	0.63%	
42	69344	Vista Del Mar Union Elementary	1.65%	1.57%	7.70%	1.04%	
42	75010	Cuyama Joint Unified	0.57%	6.71%	6.37%	3.95%	
43	10439	Santa Clara County Superintendent	10.91%	10.74%	10.82%	13.54%	
43	40360	Metropolitan Education District	0.00%	0.00%	0.00%	8.00%	
43	40899	West Valley Schools Transp. Agency	0.00%	0.00%	0.00%	0.00%	
43	40949	East Valley Transportation JPA	0.00%	0.00%	0.00%	0.00%	
43	41004	Institute for Computer Technology	--	--	--	0.00%	
43	69369	Alum Rock Union Elementary	5.88%	6.30%	7.23%	7.08%	
43	69377	Berryessa Union Elementary	6.32%	7.15%	5.14%	5.60%	
43	69385	Cambrian Elementary	4.53%	5.72%	5.82%	9.46%	
43	69393	Campbell Union Elementary	5.15%	6.27%	3.67%	5.85%	
43	69401	Campbell Union High	7.36%	5.69%	5.22%	5.88%	
43	69419	Cupertino Union Elementary	8.28%	7.61%	5.85%	6.06%	

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# California Department of Education - School Fiscal Services Division

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43	69427	East Side Union High	5.23%	5.47%	3.99%	11.79%	
43	69435	Evergreen Elementary	3.80%	2.52%	2.84%	3.14%	
43	69450	Franklin-McKinley Elementary	7.21%	6.13%	4.26%	5.19%	
43	69468	Fremont Union High	4.64%	5.83%	7.58%	7.60%	
43	69484	Gilroy Unified	6.23%	6.00%	4.72%	7.02%	
43	69492	Lakeside Joint Elementary	2.57%	4.08%	5.92%	3.86%	
43	69500	Loma Prieta Joint Union Elementary	5.99%	9.61%	9.13%	9.49%	
43	69518	Los Altos Elementary	5.26%	5.40%	4.49%	13.84%	
43	69526	Los Gatos Union Elementary	5.16%	7.39%	5.24%	3.67%	
43	69534	Los Gatos-Saratoga Joint Union High	5.32%	7.85%	5.50%	5.27%	
43	69542	Luther Burbank Elementary	5.36%	5.15%	4.89%	5.83%	
43	69567	Montebello Elementary	6.39%	6.50%	6.18%	19.24%	
43	69575	Moreland Elementary	4.96%	4.10%	5.31%	9.19%	
43	69583	Morgan Hill Unified	5.13%	5.08%	5.45%	5.64%	
43	69591	Mountain View-Whisman Elem. (reorg. 7/01)	7.46%	6.07%	4.85%	9.92%	
43	69609	Mountain View-Los Altos Union High	5.41%	6.34%	9.38%	7.84%	
43	69617	Mt. Pleasant Elementary	2.24%	5.32%	9.89%	10.36%	
43	69625	Oak Grove Elementary	5.81%	6.15%	5.78%	6.56%	
43	69633	Orchard Elementary	4.29%	4.08%	9.50%	14.81%	
43	69641	Palo Alto Unified	6.49%	7.56%	6.94%	5.49%	
43	69666	San Jose Unified	4.43%	5.55%	7.43%	5.63%	
43	69674	Santa Clara Unified	2.94%	4.76%	3.56%	3.86%	
43	69682	Saratoga Union Elementary	6.32%	6.00%	5.37%	6.81%	
43	69690	Sunnyvale Elementary	6.26%	7.90%	7.69%	8.96%	
43	69708	Union Elementary	8.95%	9.61%	4.91%	4.58%	
43	69724	Whisman Elementary (lapsed 7/01)	6.13%	5.72%	see 69591	see 69591	
43	73387	Milpitas Unified	9.04%	6.83%	6.11%	6.31%	
44	10447	Santa Cruz County Superintendent	7.59%	7.81%	8.60%	7.48%	
44	40261	Santa Cruz City Elementary/High	4.70%	4.35%	4.68%	4.41%	
44	40832	North Santa Cruz County SELPA JPA	0.00%	0.00%	0.00%	0.00%	
44	69732	Bonny Doon Union Elementary	7.74%	7.80%	7.74%	9.27%	
44	69757	Happy Valley Elementary	4.09%	3.89%	3.56%	7.04%	
44	69765	Live Oak Elementary	8.71%	10.55%	9.21%	10.70%	
44	69773	Mountain Elementary	5.04%	6.13%	8.67%	6.02%	
44	69781	Pacific Elementary	7.26%	6.90%	2.93%	2.97%	
44	69799	Pajaro Valley Joint Unified	4.47%	8.02%	4.49%	3.02%	
44	69807	San Lorenzo Valley Unified	4.25%	3.57%	8.98%	8.29%	
44	69815	Santa Cruz City Elementary	4.70%	4.35%	4.68%	4.41%	
44	69823	Santa Cruz City High	4.70%	4.35%	4.68%	4.41%	
44	69849	Soquel Elementary	5.83%	5.54%	3.14%	7.72%	
44	75432	Scotts Valley Unified	6.05%	4.70%	2.93%	5.77%	
45	10454	Shasta County Superintendent	7.98%	7.71%	7.69%	7.46%	
45	40329	Shasta-Trinity ROP JPA	0.00%	0.00%	0.00%	0.00%	
45	69856	Anderson Union High	8.02%	6.34%	6.28%	6.56%	
45	69872	Bella Vista Elementary	4.74%	7.82%	10.12%	5.08%	
45	69880	Black Butte Union Elementary	5.16%	8.45%	6.55%	6.54%	
45	69914	Cascade Union Elementary	3.96%	6.01%	4.44%	4.39%	
45	69922	Castle Rock Union Elementary	1.71%	11.73%	4.26%	2.84%	
45	69948	Columbia Elementary	3.79%	10.59%	8.77%	4.46%	
45	69955	Cottonwood Union Elementary	2.95%	6.53%	6.47%	5.31%	
45	69971	Enterprise Elementary	5.41%	5.47%	5.51%	7.24%	
45	69989	Fall River Joint Unified	6.86%	5.36%	7.31%	8.21%	
45	69997	French Gulch-Whiskeytown Elementary	6.29%	10.76%	18.92%	4.80%	
45	70003	Grant Elementary	5.80%	3.90%	5.77%	5.47%	
45	70011	Happy Valley Union Elementary	7.27%	8.40%	5.98%	4.04%	
45	70029	Igo, Ono, Platina Union Elementary	8.21%	19.59%	11.34%	3.04%	
45	70037	Indian Springs Elementary	13.17%	17.33%	24.21%	6.90%	

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45	70045	Junction Elementary	8.06%	5.72%	4.24%	7.32%	
45	70052	Millville Elementary	2.03%	7.79%	11.09%	6.97%	
45	70078	North Cow Creek Elementary	3.53%	5.00%	4.92%	4.24%	
45	70086	Oak Run Elementary	4.71%	3.79%	5.77%	5.89%	
45	70094	Pacheco Union Elementary	5.09%	6.54%	6.24%	6.38%	
45	70110	Redding Elementary	5.60%	7.49%	6.19%	4.43%	
45	70128	Shasta Union Elementary	11.16%	14.77%	16.86%	1.10%	
45	70136	Shasta Union High	6.24%	4.61%	4.50%	6.58%	
45	70169	Whitmore Union Elementary	5.00%	4.91%	8.28%	9.86%	
45	73700	Mountain Union Elementary	19.75%	12.34%	1.82%	7.06%	
45	75267	Gateway Unified	4.12%	4.10%	3.76%	5.41%	
46	10462	Sierra County Superintendent	31.77%	10.71%	14.37%	9.45%	
46	70177	Sierra-Plumas Joint Unified	7.63%	10.13%	12.33%	14.00%	
47	10470	Siskiyou County Superintendent	6.89%	7.03%	7.04%	10.29%	
47	40998	Siskiyou ROP JPA	--	--	--	0.00%	
47	70185	Big Springs Union Elementary	2.03%	3.52%	8.93%	8.35%	
47	70193	Bogus Elementary	5.35%	1.91%	4.74%	1.31%	
47	70201	Butteville Union Elementary	3.27%	11.08%	6.36%	7.65%	
47	70227	Delphic Elementary	5.54%	5.74%	12.08%	3.32%	
47	70243	Dunsmuir Elementary	4.15%	8.36%	7.11%	3.77%	
47	70250	Dunsmuir Joint Union High	1.64%	7.23%	5.94%	7.83%	
47	70268	Etna Union Elementary	3.09%	7.16%	10.87%	8.17%	
47	70276	Etna Union High	2.49%	11.18%	14.11%	9.44%	
47	70292	Forks Of Salmon Elementary	6.38%	12.85%	11.50%	8.96%	
47	70300	Fort Jones Union Elementary	1.18%	11.18%	9.83%	6.74%	
47	70318	Gazelle Union Elementary	6.24%	10.69%	14.02%	8.74%	
47	70326	Grenada Elementary	6.32%	11.49%	9.62%	8.36%	
47	70334	Happy Camp Union Elementary	0.09%	9.02%	5.50%	7.64%	
47	70359	Hornbrook Elementary	6.50%	11.09%	12.21%	14.81%	
47	70367	Junction Elementary	6.32%	6.04%	8.78%	5.57%	
47	70375	Klamath River Union Elementary	9.16%	15.18%	11.18%	5.01%	
47	70383	Little Shasta Elementary	0.69%	11.87%	14.80%	4.25%	
47	70409	McCloud Union Elementary	0.40%	9.13%	3.81%	6.02%	
47	70417	Montague Elementary	4.79%	12.14%	6.49%	4.06%	
47	70425	Mt. Shasta Union Elementary	5.80%	10.39%	4.25%	6.20%	
47	70433	Quartz Valley Elementary	6.39%	7.28%	9.59%	20.53%	
47	70441	Sawyers Bar Elementary (lapsed 7/00)	2.71%	3.54%	--	--	
47	70458	Seiad Elementary	4.62%	12.11%	3.70%	21.99%	
47	70466	Siskiyou Union High	0.96%	10.91%	8.06%	1.01%	
47	70482	Weed Union Elementary	0.12%	9.83%	8.95%	4.20%	
47	70490	Willow Creek Elementary	2.81%	8.10%	3.98%	11.19%	
47	70508	Yreka Union Elementary	0.43%	7.01%	12.63%	5.89%	
47	70516	Yreka Union High	6.51%	8.86%	7.79%	9.10%	
47	73684	Butte Valley Unified	5.96%	10.36%	7.52%	10.57%	
48	10488	Solano County Superintendent	6.23%	7.37%	14.96%	11.78%	
48	70524	Benicia Unified	4.89%	3.93%	3.93%	4.93%	
48	70532	Dixon Unified	3.26%	3.22%	4.03%	3.60%	
48	70540	Fairfield-Suisun Unified	5.51%	5.53%	4.98%	6.57%	
48	70565	Travis Unified	6.39%	5.98%	4.56%	7.92%	
48	70573	Vacaville Unified	2.81%	3.01%	5.04%	4.58%	
48	70581	Vallejo City Unified	7.05%	5.56%	1.95%	4.72%	
49	10496	Sonoma County Superintendent	6.88%	4.98%	6.69%	6.45%	
49	40246	Petaluma City Joint Union Elem/High	4.67%	2.88%	2.96%	2.88%	
49	40253	Santa Rosa City Elementary/High	4.53%	4.21%	5.07%	3.74%	
49	40311	West County Transportation JPA	0.00%	0.00%	0.00%	0.00%	

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49	70599	Alexander Valley Union Elementary	3.77%	5.25%	8.11%	1.12%	3
49	70607	West Sonoma County Union High	10.67%	1.13%	2.01%	10.39%	
49	70615	Bellevue Union Elementary	5.19%	3.97%	2.96%	2.38%	
49	70623	Bennett Valley Union Elementary	1.82%	2.30%	0.73%	2.00%	
49	70649	Cinnabar Elementary	2.41%	8.34%	10.81%	2.09%	
49	70656	Cloverdale Unified	2.86%	3.79%	5.92%	6.98%	
49	70672	Dunham Elementary	8.64%	3.74%	1.18%	6.09%	
49	70680	Forestville Union Elementary	2.05%	7.77%	7.21%	8.63%	
49	70698	Fort Ross Elementary	21.04%	11.51%	3.27%	9.86%	
49	70706	Geyserville Unified	9.76%	6.23%	4.16%	6.40%	
49	70714	Gravenstein Union Elementary	6.38%	7.01%	4.71%	4.50%	
49	70722	Guerneville Elementary	6.54%	10.82%	9.07%	7.61%	
49	70730	Harmony Union Elementary	7.21%	4.48%	4.95%	5.16%	
49	70763	Horicon Elementary	6.81%	6.36%	5.22%	4.92%	
49	70789	Kenwood Elementary	7.78%	11.48%	10.34%	5.62%	
49	70797	Liberty Elementary	7.83%	1.79%	3.98%	13.53%	
49	70805	Mark West Union Elementary	5.68%	5.82%	5.77%	5.74%	
49	70813	Monte Rio Union Elementary	14.53%	7.83%	12.58%	9.28%	
49	70821	Montgomery Elementary	7.44%	7.80%	9.52%	6.25%	
49	70839	Oak Grove Union Elementary	5.89%	4.76%	3.06%	4.69%	
49	70847	Old Adobe Union Elementary	8.64%	8.04%	5.07%	4.22%	
49	70854	Petaluma City Elementary	4.67%	2.88%	2.96%	2.88%	
49	70862	Petaluma City Joint Union High	4.67%	2.88%	2.96%	2.88%	
49	70870	Piner-Olivet Union Elementary	7.47%	6.80%	5.33%	4.27%	
49	70888	Kashia Elementary	8.05%	3.34%	7.71%	3.76%	
49	70896	Rincon Valley Union Elementary	9.88%	6.98%	3.83%	4.07%	
49	70904	Roseland Elementary	3.51%	5.71%	5.43%	5.29%	
49	70912	Santa Rosa Elementary	4.53%	4.21%	5.07%	3.74%	
49	70920	Santa Rosa High	4.53%	4.21%	5.07%	3.74%	
49	70938	Sebastopol Union Elementary	3.39%	2.99%	5.05%	4.43%	
49	70953	Sonoma Valley Unified	3.87%	5.00%	4.43%	5.25%	
49	70961	Twin Hills Union Elementary	5.68%	3.99%	3.73%	3.79%	
49	70979	Two Rock Union Elementary	6.21%	3.74%	1.50%	4.17%	
49	70995	Waugh Elementary	6.68%	4.69%	2.46%	6.45%	
49	71001	West Side Union Elementary	13.73%	9.97%	6.32%	14.89%	
49	71019	Wilmar Union Elementary	9.20%	5.57%	5.64%	7.02%	
49	71035	Wright Elementary	3.07%	3.22%	4.18%	4.51%	
49	73882	Cotati-Rohnert Park Unified	3.51%	3.71%	4.09%	4.08%	
49	75358	Windsor Unified	3.92%	1.79%	2.53%	3.95%	
49	75390	Healdsburg Unified	5.56%	2.92%	2.51%	4.11%	
							3
50	10504	Stanislaus County Superintendent	8.82%	8.05%	9.19%	8.26%	
50	40469	Greater Modesto Relocatable Admin. Agen.	0.00%	0.00%	0.00%	0.00%	
50	40717	Modesto City Schools	5.87%	5.83%	4.54%	4.98%	
50	40964	Central California Migrant Head Start JPA	0.00%	0.00%	0.00%	0.00%	
50	71043	Ceres Unified	3.26%	3.92%	6.70%	6.37%	
50	71050	Chatom Union Elementary	6.02%	3.24%	5.33%	7.50%	
50	71068	Denair Unified	4.97%	6.74%	7.65%	5.16%	
50	71076	Empire Union Elementary	5.22%	4.28%	4.97%	4.98%	
50	71084	Gratton Elementary	14.99%	12.59%	2.72%	3.76%	
50	71092	Hart-Ransom Union Elementary	0.08%	8.09%	8.71%	5.29%	
50	71100	Hickman Elementary	9.18%	11.40%	9.54%	7.04%	
50	71134	Keyes Union Elementary	4.86%	7.24%	6.78%	6.26%	
50	71142	Knights Ferry Elementary	7.71%	4.82%	0.30%	3.08%	
50	71159	La Grange Elementary	8.20%	18.61%	6.72%	5.79%	
50	71167	Modesto City Elementary	5.87%	5.83%	4.54%	4.98%	
50	71175	Modesto City High	5.87%	5.83%	4.54%	4.98%	
50	71209	Paradise Elementary	13.19%	18.40%	10.67%	8.65%	
50	71217	Patterson Joint Unified	0.20%	1.53%	5.49%	5.59%	

<sup>1</sup>Rate assigned due to biennial filing option

<sup>2</sup>Rate calculated due to reorganized district(s)

<sup>3</sup>Rate assigned due to negative rate

# California Department of Education - School Fiscal Services Division

## Restricted Indirect Cost Rates - Four Year Listing

(Approved April 2003 by CDE based on J-380/580/780/SACS expenditure data)

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			----- A P P R O V E D   R A T E S -----				Footnote for 2003-04 (if applicable)
			For use with state and federal programs, as allowable, in:				
Co.	CDS	Name (sorted by CDS code)	2000-01 (based on 1998-99 expenditure data)	2001-02 (based on 1999-00 expenditure data)	2002-03 (based on 2000-01 expenditure data)	2003-04 (based on 2001-02 expenditure data)	
50	71233	Roberts Ferry Union Elementary	8.31%	4.49%	2.72%	0.19%	
50	71266	Salida Union Elementary	3.30%	7.93%	9.75%	7.73%	
50	71274	Shiloh Elementary	4.47%	5.79%	5.03%	4.95%	
50	71282	Stanislaus Union Elementary	3.25%	5.44%	6.47%	4.07%	
50	71290	Sylvan Union Elementary	5.52%	5.23%	1.46%	1.44%	
50	71308	Turlock Joint Elementary	2.94%	3.01%	3.89%	3.71%	
50	71316	Turlock Joint Union High	3.32%	3.55%	5.07%	4.99%	
50	71324	Valley Home Joint Elementary	0.88%	7.87%	14.31%	13.10%	
50	73601	Newman-Crows Landing Unified	5.20%	5.86%	10.70%	9.00%	
50	75549	Hughson Unified	9.65%	9.17%	4.64%	4.42%	
50	75556	Riverbank Unified	5.41%	6.92%	4.25%	4.32%	
50	75564	Oakdale Joint Unified	4.64%	7.38%	4.34%	2.94%	
50	75572	Waterford Unified	3.54%	3.36%	11.84%	10.31%	
51	10512	Sutter County Superintendent	6.88%	9.18%	10.68%	12.15%	
51	71357	Brittan Elementary	5.82%	5.53%	5.31%	4.47%	
51	71365	Browns Elementary	5.21%	8.05%	0.86%	1.47%	
51	71373	East Nicolaus Joint Union High	3.05%	5.26%	18.36%	6.08%	
51	71381	Franklin Elementary	5.41%	5.14%	4.47%	2.28%	
51	71399	Live Oak Unified	5.11%	3.44%	5.80%	9.49%	
51	71407	Marcum-Illinois Union Elementary	4.17%	7.36%	5.28%	3.02%	
51	71415	Meridian Elementary	8.38%	7.44%	8.20%	11.75%	
51	71423	Nuestro Elementary	6.59%	6.26%	4.03%	5.96%	
51	71431	Pleasant Grove Joint Union Elementary	4.11%	3.90%	2.33%	2.14%	
51	71449	Sutter Union High	6.58%	4.32%	4.10%	0.51%	
51	71456	Winship Elementary	2.40%	2.03%	5.97%	4.86%	
51	71464	Yuba City Unified	5.53%	5.48%	4.90%	5.01%	
52	10520	Tehama County Superintendent	8.64%	6.58%	16.29%	12.66%	
52	71472	Antelope Elementary	3.48%	2.59%	4.20%	4.89%	
52	71480	Bend Elementary	12.18%	7.81%	0.04%	2.21%	
52	71498	Corning Union Elementary	6.63%	6.16%	3.59%	3.84%	
52	71506	Corning Union High	5.14%	4.88%	2.75%	3.89%	
52	71514	Elkins Elementary	10.42%	9.90%	2.50%	6.26%	
52	71522	Evergreen Union Elementary	5.33%	4.85%	3.10%	3.03%	
52	71530	Flournoy Union Elementary	4.15%	10.22%	2.08%	2.87%	
52	71548	Gerber Union Elementary	2.06%	2.86%	14.78%	14.08%	
52	71555	Kirkwood Elementary	10.18%	7.67%	6.16%	5.79%	
52	71563	Lassen View Union Elementary	2.94%	2.15%	3.29%	4.22%	
52	71571	Los Molinos Unified	5.06%	10.04%	3.36%	0.58%	
52	71589	Manton Joint Union Elementary	3.41%	3.24%	15.68%	14.43%	
52	71605	Mineral Elementary	9.23%	8.77%	0.49%	2.51%	
52	71613	Plum Valley Elementary	3.96%	7.18%	9.36%	7.15%	
52	71621	Red Bluff Union Elementary	6.85%	6.51%	13.69%	10.82%	
52	71639	Red Bluff Joint Union High	5.75%	5.46%	9.22%	5.98%	
52	71647	Reeds Creek Elementary	4.04%	12.87%	4.00%	2.76%	
52	71654	Richfield Elementary	6.01%	5.71%	2.56%	1.60%	
53	10538	Trinity County Superintendent	7.94%	12.77%	10.55%	7.82%	
53	71662	Burnt Ranch Elementary	0.79%	6.54%	5.93%	2.78%	
53	71670	Coffee Creek Elementary	1.39%	2.71%	1.96%	2.79%	
53	71688	Cox Bar Elementary	6.10%	20.28%	14.60%	3.61%	
53	71696	Douglas City Elementary	2.55%	8.52%	9.46%	9.22%	
53	71738	Junction City Elementary	3.14%	2.40%	2.33%	7.27%	
53	71746	Lewiston Elementary	3.48%	4.26%	7.10%	5.97%	
53	71761	Trinity Center Elementary	1.03%	15.18%	15.94%	10.30%	
53	71779	Trinity Union High	3.58%	6.22%	7.34%	5.29%	
53	71787	Weaverville Elementary	2.75%	11.10%	13.14%	8.90%	
53	73833	Southern Trinity Joint Unified	1.89%	8.54%	7.88%	5.43%	

<sup>1</sup>Rate assigned due to biennial filing option

<sup>2</sup>Rate calculated due to reorganized district(s)

<sup>3</sup>Rate assigned due to negative rate

# California Department of Education - School Fiscal Services Division

## Restricted Indirect Cost Rates - Four Year Listing

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			----- A P P R O V E D   R A T E S -----			
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53	75028	Mountain Valley Unified	2.82%	2.57%	3.30%	3.61%
54	10546	Tulare County Superintendent	6.23%	6.23%	6.26%	6.19%
54	40303	Tulare Co. Organization for Voc Ed JPA	0.00%	0.00%	0.00%	0.00%
54	71795	Allensworth Elementary	2.94%	11.37%	10.80%	6.25%
54	71803	Alpaugh Unified	3.18%	3.02%	4.70%	4.81%
54	71811	Alta Vista Elementary	8.26%	3.25%	3.09%	6.34%
54	71829	Buena Vista Elementary	5.65%	10.39%	8.59%	2.67%
54	71837	Burton Elementary	2.80%	4.96%	2.80%	2.29%
54	71845	Citrus South Tule Elementary	6.24%	12.78%	12.14%	0.58%
54	71852	Columbine Elementary	10.91%	10.36%	2.27%	0.49%
54	71860	Cutler-Orosi Joint Unified	5.56%	2.87%	2.62%	5.20%
54	71894	Ducor Union Elementary	7.11%	6.75%	7.86%	6.63%
54	71902	Earlimart Elementary	7.51%	11.06%	10.51%	6.16%
54	71910	Exeter Union Elementary	4.03%	3.83%	7.17%	4.86%
54	71928	Exeter Union High	4.70%	4.47%	4.20%	5.76%
54	71944	Hope Elementary	4.00%	5.83%	6.35%	7.77%
54	71951	Hot Springs Elementary	10.75%	11.77%	6.64%	9.94%
54	71969	Kings River Union Elementary	1.53%	2.75%	3.49%	2.98%
54	71985	Liberty Elementary	6.86%	6.52%	1.99%	0.95%
54	71993	Lindsay Unified	4.28%	3.07%	4.11%	4.98%
54	72009	Monson-Sultana Joint Union Elementary	2.23%	2.61%	2.37%	4.37%
54	72017	Oak Valley Union Elementary	5.32%	5.32%	5.05%	3.35%
54	72025	Outside Creek Elementary	0.97%	8.28%	7.87%	4.43%
54	72033	Palo Verde Union Elementary	2.79%	3.38%	2.95%	4.41%
54	72041	Pixley Union Elementary	5.62%	5.79%	5.50%	4.01%
54	72058	Pleasant View Elementary	1.26%	4.27%	3.57%	1.92%
54	72082	Richgrove Elementary	1.13%	1.07%	1.65%	7.05%
54	72090	Rockford Elementary	2.24%	2.13%	4.63%	7.91%
54	72108	Saucelito Elementary	2.17%	2.24%	2.13%	8.31%
54	72116	Sequoia Union Elementary	6.42%	6.10%	5.72%	4.89%
54	72132	Springville Union Elementary	2.76%	2.77%	2.63%	2.85%
54	72140	Stone Corral Elementary	6.35%	2.73%	2.59%	11.58%
54	72157	Strathmore Union Elementary	2.84%	6.16%	8.91%	2.36%
54	72165	Strathmore Union High	7.84%	10.27%	7.06%	7.01%
54	72173	Sundale Union Elementary	3.09%	1.52%	1.44%	0.61%
54	72181	Sunnyside Union Elementary	2.30%	2.02%	1.92%	4.68%
54	72199	Terra Bella Union Elementary	3.34%	2.78%	2.96%	7.21%
54	72207	Three Rivers Union Elementary	3.00%	2.78%	2.64%	6.01%
54	72215	Tipton Elementary	5.73%	5.44%	6.97%	8.46%
54	72223	Traver Joint Elementary	2.74%	3.42%	3.42%	9.85%
54	72231	Tulare City Elementary	3.12%	2.77%	3.46%	4.95%
54	72249	Tulare Joint Union High	2.96%	3.44%	4.77%	9.74%
54	72256	Visalia Unified	3.87%	4.65%	4.60%	6.10%
54	72264	Waukena Joint Union Elementary	2.85%	3.51%	3.33%	4.70%
54	72272	Woodlake Union Elementary	3.92%	5.04%	3.16%	7.59%
54	72280	Woodlake Union High	5.21%	4.04%	3.89%	6.86%
54	72298	Woodville Elementary	3.40%	3.11%	3.83%	2.73%
54	75325	Farmersville Unified	7.57%	7.99%	6.34%	6.20%
54	75523	Porterville Unified	4.84%	3.55%	2.94%	7.07%
54	75531	Dinuba Unified	1.99%	3.73%	2.74%	6.02%
55	10553	Tuolumne County Superintendent	3.08%	4.45%	7.42%	9.81%
55	72306	Bellevue Elementary	3.23%	3.18%	3.07%	4.03%
55	72330	Chinese Camp Elementary	7.08%	10.70%	11.23%	9.14%
55	72348	Columbia Union Elementary	5.97%	3.55%	6.36%	6.77%
55	72355	Curtis Creek Elementary	4.25%	8.53%	7.82%	5.62%
55	72363	Jamestown Elementary	6.28%	7.68%	9.43%	9.31%
55	72371	Sonora Elementary	4.54%	3.21%	3.96%	7.15%

Footnote for  
2003-04  
(if applicable)

revised 6/03

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# California Department of Education - School Fiscal Services Division

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55	72389	Sonora Union High	5.85%	5.23%	5.76%	5.76%
55	72397	Soulsbyville Elementary	4.13%	5.57%	1.38%	3.87%
55	72405	Summerville Elementary	4.67%	3.41%	3.78%	1.47%
55	72413	Summerville Union High	4.71%	3.95%	3.79%	3.05%
55	72421	Twain Harte-Long Barn Union Elem.	7.94%	9.29%	6.21%	6.55%
55	75184	Big Oak Flat-Groveland Unified	1.18%	12.67%	9.38%	6.75%
56	10561	Ventura County Superintendent	7.39%	8.12%	7.98%	8.50%
56	40295	Ventura County Schools Business Svcs.	0.00%	0.00%	0.00%	0.00%
56	40758	Oxnard Area Public Schools TV Consortium	0.00%	0.00%	0.00%	0.00%
56	72447	Briggs Elementary	5.05%	6.28%	8.54%	7.44%
56	72454	Fillmore Unified	5.14%	6.44%	4.37%	7.87%
56	72462	Hueneme Elementary	3.57%	4.55%	3.93%	3.02%
56	72470	Mesa Union Elementary	4.09%	4.37%	6.50%	6.94%
56	72504	Mupu Elementary	11.19%	10.63%	14.43%	15.64%
56	72512	Ocean View Elementary	5.20%	5.51%	6.75%	4.97%
56	72520	Ojai Unified	5.35%	7.52%	6.94%	5.15%
56	72538	Oxnard Elementary	3.76%	3.21%	5.27%	4.39%
56	72546	Oxnard Union High	3.95%	3.91%	3.91%	4.67%
56	72553	Pleasant Valley Elementary	6.19%	7.17%	9.26%	10.68%
56	72561	Rio Elementary	5.96%	6.98%	6.39%	6.54%
56	72579	Santa Clara Elementary	7.27%	19.79%	25.03%	22.56%
56	72587	Santa Paula Elementary	6.11%	5.76%	4.24%	5.44%
56	72595	Santa Paula Union High	4.05%	3.85%	1.27%	3.36%
56	72603	Simi Valley Unified	4.29%	5.21%	5.25%	4.19%
56	72611	Somis Union Elementary	4.59%	5.56%	5.93%	6.43%
56	72652	Ventura Unified	6.83%	7.22%	5.55%	7.06%
56	73759	Conejo Valley Unified	4.62%	3.98%	4.91%	6.81%
56	73874	Oak Park Unified	7.63%	10.94%	7.17%	4.63%
56	73940	Moorpark Unified	5.35%	3.53%	4.35%	4.66%
57	10579	Yolo County Superintendent	10.27%	10.68%	12.00%	14.13%
57	72678	Davis Joint Unified	5.47%	6.09%	9.57%	8.80%
57	72686	Esparto Unified	7.23%	7.65%	7.85%	11.50%
57	72694	Washington Unified	3.69%	4.10%	4.68%	4.90%
57	72702	Winters Joint Unified	3.92%	5.81%	7.00%	6.46%
57	72710	Woodland Joint Unified	7.46%	5.25%	5.00%	5.29%
58	10587	Yuba County Superintendent	6.44%	6.45%	10.22%	9.86%
58	72728	Camptonville Elementary	10.02%	9.52%	0.40%	1.01%
58	72736	Marysville Joint Unified	3.92%	5.36%	6.26%	5.33%
58	72744	Plumas Elementary	2.07%	9.19%	12.55%	5.13%
58	72751	Wheatland Elementary	5.02%	6.02%	6.40%	1.72%
58	72769	Wheatland Union High	5.12%	2.98%	4.87%	6.70%

Footnote for  
2003-04  
(if applicable)

3

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<sup>3</sup>Rate assigned due to negative rate